

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2005

2005

FY 2005	Entity Name:	GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
PART I	TAX REVENUES	Amount	Amount
	Property Taxes		
1.1	Property taxes - (All property taxes not separately listed below.)	T01	
1.2	Property Taxes - Debt Service	T01	1,790,122
1.3	Property Taxes - RDA Increment	T01	712,311
1.4	Property Taxes - Library	T01	117,096
1.5	Property Taxes - Delinquent	T01	
2	Fee in lieu	T01	401,408
	Local Sales Taxes		
3.1	General sales tax - Local option	T08	3,467,306
3.2	Highway improvement sales tax	T19	
3.3	Resort community sales tax	T19	
3.4	Resort plus sales tax	T19	
3.5	Energy sales and use tax	T19	1,131,596
3.6	Transient room tax	T19	
3.7	Public transit sales tax (UC 59-12-501)	T19	
3.8	Other - specify	T19	
	Franchise Tax		
4.1	Telephone franchise tax	T15	466,927
4.2	Cable TV franchise tax	T15	158,465
4.3	Water franchise tax	T15	320,188
4.4	Sewer franchise tax	T15	
4.5	Other - Specify	T15	
	Licenses, Fees and Permits		
5.1	Business license fees	T99	111,097
5.2	Building permit fees	T99	139,728
5.3	Other licenses, permits & taxes - Specify	T99	
	Fire Inspection & Animal Licenses		11,065 & 86,919
PART II	REVENUES - Other than tax and intergovernmental revenues		
	Utility Sales Revenue / User Fees		
1.1	Water supply system	A91	1,633,220
1.2	Electric power system	A92	
1.3	Gas supply system	A93	
1.4	Transit or bus system	A94	
	Other Sales and Service Revenue		
2.1	Sewer charges	A80	1,727,570
2.2	Storm drainage	A80	349,370
PART II	REVENUES - Other than tax and intergovernmental revenues (cont.)	Amount	Amount

Utah Municipalities

Fiscal Year Ended June 30, 2005

PART III		INTERGOVERNMENTAL REVENUE		GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
		(a)	(b)	(c)	(d)	(e)	(f)				
		From the State	From other local governments	From federal government directly	From the State	From other local governments	From federal government directly				
		CA0	DA0	BA0	CA0	DA0	BA0				
2.3	Garbage collection / street cleaning	AS1									
3.1	Parks and recreation charges	AS1									
3.2	Airports - Include rentals and gross sales of gas and oil	A01	946,045								
3.3	Parking facilities, lots & meters	A60									
3.4	Hospital charges received	A36									
3.5	Cemeteries	A03	45,615								
3.6	Municipal housing rental projects (gross)	A50									
3.7	Special police services	AS9	313,401								
4.1	Impact fees	AS8									
4.2	Connection fees	AS8	174,533								
4.3	Plan check fees	AS8									
4.4	Zoning & subdivision fees	AS8	36,015								
4.5	Sale of maps & publications	AS8	11,600								
5	Other miscellaneous fees	AS9	679,763								
					88,812						
	Special Assessments										
6.1	Street cuts and public improvements	U01	10,952								
6.2	Sidewalk & curb repairs	U01									
6.3	Street lighting charges - Lighting districts	U01									
6.4	Other special improvement & service	U01	7,439								
	Fines and Forfeitures (Circuit Court)										
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99									
7.2	Parking ticket revenue	U99									
	Fines (Justice Court)										
8.1	Court fines, bail forfeitures, and moving violations surcharges	U99									
8.2	Parking ticket revenue	U99	634,517								
	Interest, Rents and Royalties		12,584								
9	Interest earnings	U20	264,234								
10	Rents and royalties	U40	17,223								
	Miscellaneous										
11	Other miscellaneous revenue - Specify Paramedic Aboard Fee & Other	U99	287,343 & 24,701								
12	Proceeds from bond issues	NR									
13	Receipts from sale of real property	U11	13,524								
					1,000						

Survey of Local Government Finances

Utah Municipalities

Fiscal Year Ended June 30, 2005

2005

2	Public safety grants	C89	41,510	D89	50,000	B89	115,866	C89	D89	B89
3	Streets and highways / C Roads	C46	1,235,835	D46		B46		C46	D46	B46
4	Community development	C50		D50		B50		C50	D50	B50
5	Liquor funds	C89	35,334	D89		B89		C89	D89	B89
6	Intergovernmental service contracts	C89		D89		B89		C89	D89	B89
7	Other - Specify 1) Land & Water Conservation Grant 2) Homeland Security Grant	C89		D89		B89	1) 258,413	C89	D89	B89
										2) 38,423
PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE										
			GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
			Current Operation Direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current Operation Direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)		
Governmental Administration										
1.1	Financial administration	E23	440,577	F23	2,508	E23	F23	G23		
1.2	Judicial / courts	E25	118,314	F25	5,875	E25	F25	G25		
1.3	Legal / attorney	E25	187,637	F26		E25	F25	G25		
1.4	General municipal buildings	E31	371,265	F31	4,360	E31	F31	G31		
1.5	Central administration	E29	394,430	F28	2,874	E29	F29	G29		
1.6	Planning and zoning	E29	381,421	F29	17,208	E29	F29	G29		
1.7	Economic development	E89		F89		E89	F89	G89		
Public Safety										
2.1	Police	E62	3,105,518	F62	46,093	E62	F62	G62		
2.2	Fire	E24	2,480,540	F24	237,595	E24	F24	G24		
2.3a	Ambulance / paramedic - Use this line if the services are part of the fire department.	E24		F24		E24	F24	G24		
2.3b	Ambulance / paramedic - Use this line if the services are not part of the fire department.	E32		F32		E32	F32	G32		
2.4	Corrections / Jail	E05		F05		E05	F05	G05		
2.5	Protective inspection and regulation	E06		F06		E06	F06	G06		
Environment and Housing										
3.1	Sewer	E80		F80		E80	F80	G80		
3.2	Storm drainage	E80	257,184	F80	101,313	E80	F80	G80		
3.3	Solid waste management	E81		F81		E81	F81	G81		
3.4	Recycling programs	E81		F81		E81	F81	G81		
3.5	Housing & community development	E50		F50		E50	F50	G50		
3.6	Redevelopment agencies	E50	86,422	F50	774,701	E50	F50	G50		
PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)			GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
			Current Operation Direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current Operation Direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)		

Survey of Local Government Finances

Utah Municipalities

Fiscal Year Ended June 30, 2005

2005

3.7	Parks and recreation programs (not addressed below.)	E81	F81	G81	E81	F81	G81
3.8	Cultural & community events	E81	F81	G81	E81	F81	G81
3.9	Golf courses	E81	F81	G81	E81	F81	G81
3.10	Rodeo grounds & equestrian parks	E81	F81	G81	E81	F81	G81
3.11	Cemeteries	E81	F81	G81	E81	F81	G81
3.12	Libraries	E82	F82	G82	E82	F82	G82
Transportation							
4.1	Roads & streets - maintenance and construction - See instructions	E44	F44	G44	E44	F44	G44
4.2	Other road and street maintenance - including snow removal	E44	F44	G44	E44	F44	G44
4.3	Sidewalk, curb, & gutter	E44	F44	G44	E44	F44	G44
4.4	Street lighting	E44	F44	G44	E44	F44	G44
4.5	Engineering	E44	F44	G44	E44	F44	G44
4.6	Municipal airports	E01	F01	G01	E01	F01	G01
4.7	Parking facilities	E61	F61	G61	E61	F61	G61
Health							
5.1	Own hospitals	E36	F36	G36	E36	F36	G36
5.2	Other hospitals	E38	F38	G38	E38	F38	G38
5.3	Health (other than hospitals)	E32	F32	G32	E32	F32	G32
Interest on Debt							
6.1	Interest on debt - Water supply system	181			181		
6.2	Interest on debt - Electric power system	182			182		
6.3	Interest on debt - Gas supply system	183			183		
6.4	Interest on debt - Transit or bus system	184			184		
6.5	Interest on debt - All other interest	189			189		
Utilities							
7.1	Water supply system	E91	F91	G91	E91	F91	G91
7.2	Electric power system	E92	F92	G92	E92	F92	G92
7.3	Gas supply system	E93	F93	G93	E93	F93	G93
7.4	Transit or bus system	E94	F94	G94	E94	F94	G94
All Other Expenditures							
8.1	All other expenditures - See instructions	E99	F99	G99	E99	F99	G99
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
180,569							
5,081							
26,351							
4,579,745							
534,523							
244,143							
18							

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2005

2005

8.2	All other expenditures - See instructions - Specify Animal Control	E89	132,421	F89	G89	E89	F89	G89
8.3	All other expenditures - See instructions - Specify	E89	F89	G89	E89	F89	G89	
PART V INTERGOVERNMENTAL EXPENDITURES								
1	File	L24	Paid to State	M24	Paid to Other Governments	L24	Paid to State	M24
2	Highways	L44		M44		L44		M44
3	Police	L62		M62		L62		M62
4	Sanitation	L81		M81		L81		M81
5	Recreation	L81		M81		L81		M81
6	Judicial and legal	L25		M25		L25		M25
7	All other	L89		M89		L89		M89
PART VI PERSONNEL EXPENDITURES								
1	Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects.	Z00	Amount			Z00	Amount	
			8,708,579				652,933	
PART VII INDEBTEDNESS								
GOVERNMENTAL FUNDS								
			Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)		Total Outstanding (a + b - c = d) Also, (d = e + f)	Detail of long-term debt outstanding
Long-term Outstanding Debt			(a)	(b)	(c)		(d)	(e) Revenue and nonguaranteed bonds (f) Guaranteed bonds
1.1	Water supply system	18A		28A	39A		44A	41A
1.2	Electric supply system	19B		29B	29B		44B	41B
1.3	Sewer system	18X		28X	28X		44X	41X
1.4	Gas supply system	19C		29C	29C		44C	41C
1.5	Transit system	19D		29D	29D		44D	41D
1.6	Public debt for privately owned housing, industrial or business purposes	19T		24T	34T		44T	
GOVERNMENTAL and ENTERPRISE FUNDS								
PART VII INDEBTEDNESS (cont.)								
			Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)		Total Outstanding (a + b - c = d) Also, (d = e + f)	Detail of long-term debt outstanding
Long-term Outstanding Debt			(a)	(b)	(c)		(d)	(e) Revenue and nonguaranteed bonds (f) Guaranteed bonds
1.7	All other purposes	18X	616,053	28X	130,180		486,873	44X 486,873 41X

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2005

		Outstanding balance at beginning of fiscal year	Issued during fiscal year	Retired during fiscal year	Balance at end of fiscal year
Other Long-term Obligations		(a)	(b)	(c)	(d)
2.1	Capital lease purchase agreements			G89	
2.2	Accrued leave liability (sick leave and vacation)				1,181,210
PART VIII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR					
	Short-term (interest bearing) Debt	Outstanding balance at beginning of fiscal year	Balance at end of fiscal year		
		61V	64V		
3	Total short-term debt	(a)	(b)	(c)	
	Cash and investments held at end of fiscal year	W01	W31	W61	10,897,736
PART IX RATES					
1.	Energy Sales & Use Tax Rate				6%
2.	Cable TV Franchise Tax Rate				5%
3.	Telephone Franchise Tax Rate	n/a			
			GOVERNMENTAL FUNDS		
			ENTERPRISE FUNDS		

Survey of Local Government Finances

Utah Municipalities

Fiscal Year Ended June 30, 2005

2005

The telephone franchise tax was replaced by the Gross Receipts Telephone Tax which is administered by the State.

PART X Data supplied by:		Include with audit report submitted to:																			
Name (Please print) Cathy A. Spencer		Utah State Auditor Utah State Capitol Office Complex, E310 Salt Lake City, UT 84114																			
Title		Richard Moon Office of the State Auditor Utah State Capitol Office Complex, E310 Salt Lake City, UT 84114																			
Date 10/21/2005		Phone: (801) 538-1334 or 1-800-622-1243 Fax: (801) 538-1383 Email: richardmoon@utah.gov																			
Management Services Director Telephone 801-774-1042																					
2005 Version																					